



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: September 13, 2000

Ancillary Document being reviewed (provide number and title): ETA 198.08.197, When sales tax is due on payments retained under public works contracts

Date last Issued: September 2, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-197 When tax liability arises.

Purpose of the document: To explain that a contractor is subject to tax based upon when income is earned even if some of the income is withheld to ensure payment of certain obligations of the contractor.

|                                  | Yes                                 | No                       |
|----------------------------------|-------------------------------------|--------------------------|
| Is the document clearly written? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

|  | Yes                                 | No                       |
|--|-------------------------------------|--------------------------|
| Does the document provide accurate and useful information? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

|  | Yes                                 | No                       |
|--|-------------------------------------|--------------------------|
| Does the document provide information not currently in the rule? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

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|          |
|          |
|          |
| <b>X</b> |

**Briefly explain your recommendation:**

**This information should be incorporated into WAC 458-20-170 (Constructing and repairing of new or existing buildings . . .) and/or WAC 458-20-171 (Building, repairing or improving streets . . .).**

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**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments

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